

**DFCCIL**  
(A Government of India Enterprise under Ministry of Railways)

**FINANCE DEPARTMENT**

**INVITATION TO QUOTATION**

**Name of Work: Proposal for the assignment of presenting the case of DFCCIL for assessment and refund before the Service Tax Department.**

**No. : 2/HQ/F&AC/Service Tax/BK**

**Dedicated Freight Corridor Corporation of India Ltd.  
5<sup>th</sup> Floor, Pragati Maidan Metro Station Complex  
New Delhi - 110001**

**Dedicated Freight Corridor Corporation of India Ltd.**  
(A Government of India Enterprises under Ministry of Railways)

**NOTICE INVITING QUOTATION (NIQ)**

**Proposal for the assignment of presenting the case of DFCCIL for assessment and refund before the Service Tax Department.**

Sealed Bids in *Single Packetsystem* are invited from eligible Consultants for **Proposal for the assignment of presenting the case of DFCCIL for assessment and refund before the Service Tax Department.**

Qualifying requirements, scope of work, terms & conditions, are given in detailed bid Document available on DFCCIL website <http://dfcc.in/> and [www.dfccil.gov.in](http://www.dfccil.gov.in). Interested parties may send the proposal / quotation to Addl. General Manager Finance-III, 5<sup>th</sup> Floor, Pragati Maidan Metro Station Building Complex, New Delhi, upto **15:00 hrs on 15.12.2014.**

Dy. General Manager Finance -III  
DFCCIL/HQ

## **INSTRUCTION TO BIDDERS (ITB)**

### **1.0 GENERAL INSTRUCTION**

- 1.1 Dedicated Freight Corridor Corporation of India Limited (DFCCIL) is a Public Sector Company registered under the Companies Act, 1956 and engaged in construction, maintenance and operation of dedicated freight railway tracks popularly known as corridors. Presently Company is under construction phase and for construction of railway tracks, work has been awarded on “Design Build” concept to contractors through international competitive bidding using the FIDIC conditions.
- 1.2 DFCCIL intent to solicit the services of a professional who will present the case of service tax assessment and refund with the service tax department on behalf of DFCCIL for getting the refund from the department.
- 1.3 The bids / quotation submitted after the time and date fixed for receipt of Bids as set out in the invitation to quotation and not confirming to Notice Inviting Quotation are liable to be rejected.
- 1.4 Issuances of bid documents will not automatically mean that such parties are considered qualified. DFCCIL shall not be responsible for loss/delay of any quotation in transit.

### **2.0 SCOPE OF WORK (Requirement Specification)**

**Scope of Work: Presenting the case of DFCCIL for assessment and refund before the Service Tax Department.**

- 2.1 In the state of UP, work of construction has been awarded to Joint Venture Firms with scope of as under:
  - (a) **Work Contract No. 1:** Design & construction of formation including blanketing, major bridges, RUB, ROBs and other works between New Karwandia to New ganj Khawaja on Mughal Sarai.
  - (b) **Work Contract No. 2:** Design and Construction of Civil, Structures and Track Works for Double line Railway Involving Formation in Embankments/Cuttings, Ballast on Formation, Track Works, Bridges, Structures. Buildings Including Testing and Commissioning on Design-Build Lump Sum basis for Bhaupur-Khurja section of Eastern Dedicated Freight Corridor.
- 2.2 While making the running payment for above works, Company has deposited an amount of Rs.1,18,30,719/- (during November 2012 to September 2013, detail enclosed) and Rs.94,78,553/- (during October 2013 to March 2014, detail enclosed) towards service tax under reverse charge mechanism inadvertently since as per sub clause (a) clause 14 of Notification No- 25/2012- Service Tax dated 20th June 2012, “Services by way of construction, erection, commissioning, or installation of original works pertaining to an airport, port or railways, including monorail or metro,” are exempt from whole of the service tax.
- 2.3 Rs.1,18,30,719/- could not be claimed as credit since the date of filing return / revised return for the period to which service tax pertains has expired. However, Rs.94,78,553 /- has been claimed as credit in the return filed on 24.04.2014.
- 2.4 The Company has filed the application for refund of Rs. 2,04,25,986/- with the service tax department on 03.09.2014.

- 2.4 In view of above, DFCCIL intent to solicit the services of a professional who will take up the matter with the service tax department on behalf of DFCCIL for getting the refund of Rs. 2,04,25,986/- from the department.

### 3.0 VALIDITY OF PROPOSAL

The proposal shall be kept valid for a period of 1 (One) calendar months from the date of opening.

### 4.0 QUALIFICATION REQUIREMENTS FOR BIDDERS

- 4.1 The Firm/Consultant should be a firm of Chartered Accountants in practice in India. **Copy of certificate of registration issued by the Institute of Chartered Accountants of India be submitted along with the quotation.**
- 4.2 The Firm/Consultants should possess 15 years' experience in the field of Direct and Indirect Taxation including Service Tax specific experience i.e. dealing with tax departments and other allied Accounting Services. **Details of experience be provided in Performa-A.**
- 4.3 The Firm/Consultants should possess past experience in providing consultancy in Service Tax matters for at least two years in CPSE's and/or other companies. The contact person in the customer organization along with their contact particulars may be provided. **Details of experience be provided in Performa-B.**
- 4.4 The Firm/Consultants should have H.Q/branch in Delhi/NCR. **Proof of registered address of the firm be provided.**

#### Performa A

**Detail of experience in the functional areas of Direct & Indirect Taxation and other allied Accounting Services.**

S. No	Name of the organization (with address & telephone no.)	Years for which worked.

#### Performa B

**Detail of experience in providing consultancy in Service Tax matters for least two years in CPSE's and/or other companies.**

S. No	Name of the organization (with address & telephone no.)	Years for which worked.

## **5.0 SUBMISSION OF BIDS**

All bids / quotation shall be submitted "in sealed cover" in one packet only which should be super scribed as **"Proposal for the assignment of presenting the case of DFCCIL for assessment and refund before the Service Tax Department." NIQ No., Date of Opening** and addressed to the Addl. General Manager/Finance-III, DFCCIL, 5<sup>th</sup> Floor, Pragati Maidan Metro Station Building Complex, New Delhi-110001. and dropped in the Tender Box kept in the Corporate Office of DFCCIL latest by 15:00 hrs on **15.12.2014** positively. The bid should include the original bid documents duly signed and stamped.

## **6.0 SIGNATURE OF BIDS & DOCUMENTARY PROOF**

The bid must contain the full name, designation and complete address of place of business of the person(s) signing the bid. Satisfactory evidence of authority of the person signing on behalf of the Bidder should be furnished.(ANNEXURE-A).

## **7.0 CHECK-LIST**

The bidders are requested to duly fill in the checklist as per Annexure-B. The checklist is only a reminder of certain important items, to facilitate the Bidder. This, however, does not relieve the bidder of its responsibility to make sure that his proposal is otherwise complete in all respects.

## **8.0 DEVIATIONS**

The Firm/Consultant must comply with the tender specification and all terms and conditions of contract. No deviation shall be entertained. A certificate stating no deviations from the NIQ or its amendments have been made is to be furnished.

## **GENERAL TERMS AND CONDITIONS OF CONTRACT**

### **1. DEFINITION OF TERMS**

- a. "Contract Documents" shall mean this bid document containing Instructions to bidders, General Terms and conditions of Contract, Letter of acceptance\award accepting the proposal of the bidder.
- b. "NCR Area" means Gurgaon, Delhi, Noida, Greater Noida, Ghaziabad and Faridabad.
- c. "Firm/Consultant shall mean the bidder whose bid will be accepted by DFCCIL and shall include such successful bidder's legal representatives, successors and permitted assigns, from time to time for the purpose of the contract.
- d. "Letter of Acceptance\Award" shall mean the official notice issued by the DFCCIL notifying the Firm/Consultant that his proposal has been accepted.
- e. "Officer in Charge" shall mean DFCCIL officer dealing with the Performance and operations of the contract.

### **2. FIRM/CONSULTANT'S AGENTS/EMPLOYEES**

No other person except Firm's/Consultant's authorized representative shall be allowed into DFCCIL premises and they shall not do any private work other than their normal duties.

Firm/Consultant shall be directly responsible for any/all disputes arising between him and his personnel and keep DFCCIL indemnified against all losses, damages and claims thereof.

The personnel engaged by the Firm/Consultant shall be on the duty of the Firm/Consultant and under no circumstances shall be deemed to be on the duty of DFCCIL. DFCCIL shall have no relationship of Master and Servant or principal and Agent or nexus of any kind whatsoever with such staff deployed by the Firm/Consultant. Such staff shall not be entitled to claim any right, privilege or benefit from DFCCIL and in the event of any such claim, the Firm/Consultant undertakes to indemnify DFCCIL for any loss or damage, financial or otherwise.

The personnel engaged by the Firm/Consultant shall be subject to security check by DFCCIL security staff while entering/leaving the premises. Such personnel shall have to abide by the instructions of the security staff and other officers of DFCCIL authorized in this behalf. Failure to faithfully follow instructions would be deemed infringement of tender conditions.

### **3. DURATION OF CONTRACT**

It is understood that the service tax assessment is a lengthy and time taking procedure and cannot be bound by the time limits. As such the duration of the contract for work to be undertaken by the Firm/Consultant would start from the date of issue of Letter of Award and will end on the day the final assessment order as passed by the assessing officer is received by DFCCIL.

### **4. OPENING OF Quotation**

The Quotations received will be opened at 15:30 hrs on **15.12.2014** in the presence of the authorized representative of the tendering Firm/Consultant, if any. The tenderer shall sign at the bottom right hand corner of every page of the tender documents in token of acceptance of DFCCIL's conditions.

## 5. AWARD OF CONTRACT

DFCCIL will intimate the award of Work in writing to the successful bidder by issuing Letter of acceptance\award accepting the proposal of the bidder. Acceptance of Letter of acceptance\award by the Firm/Consultant will form a binding contract agreement between the successful bidder and DFCCIL to be executed as per the scope, terms & conditions as set out in the Bid document. The contract will be awarded to the qualified, experienced and responsive bidder offering the lowest price in conformity with the requirements of these documents and DFCCIL shall be the sole judge in this regard.

DFCCIL reserves the right of rejecting/accepting either the whole or any part of the proposal. The Firm/Consultant shall be fully responsible and shall be bound to perform the job allocated to him at his quoted rates and terms and conditions that have been accepted by Firm/Consultant. DFCCIL reserves the right to assess bidder's capability and capacity to perform the contract from other sources, should the circumstances warrant such assessment in its overall interest.

## 6. TAXES, DUTIES, LEVIES ETC.

The Bidders shall be registered with the Commissioner of Central Excise for the purpose of service -tax and **shall furnish a copy of the Registration Certificate along with the bid documents.** Firm/Consultant shall pay all income-tax, surcharge on Income Tax and any other Corporate Tax. Further, the Firm/Consultant shall be liable and fully responsible for payment of all Indian duties, levies, service tax, VAT and any other taxes attracted/assessed on him under the provisions of the Indian laws. DFCCIL shall not bear any tax liability under any circumstances whatsoever. DFCCIL shall deduct income tax or any other tax at source from all the payments to be made to the Firm/Consultant in accordance with the provision of Indian tax laws, as applicable from time to time, and deposit the same to the concerned Govt. Authorities. Documentary evidence towards having paid the taxes to the Govt. shall have to be produced by the Firm/Consultant, if so required by DFCCIL.

## 7. TERMINATION OF CONTRACT

If at any time the Firm/Consultant makes any default in proceeding with the work with due diligence and continues to do so even after the notice in writing is served on him or commits any default in complying with any of the terms and conditions even after the notice in writing is given on that behalf by the Officer-in-charge. DFCCIL may, without prejudice to any other right or remedy which shall have accrued or shall accrue thereafter to DFCCIL by written notice, terminate the contract as a whole or a part of the Contract.

## 8. EFFECT AND JURISDICTION OF CONTRACT

The contract shall be considered as having come into force from the date of issue of Letter of Acceptance\Award by DFCCIL.

The laws applicable to this contract shall be the laws in force in India. The Courts of Delhi shall have exclusive jurisdiction in all matters arising out of and under this contract.

## **9. PAYMENTS**

- 9.1 Payment shall comprise rate as per final contract price and there shall be no other payments. Firm/Consultant shall be solely responsible for payment of wages/salaries and allowances to his personnel that are payable or might become payable under any new Act or order of Government and also comply with all the statutory laws/acts i.e. PF, ESI etc. relating to their employees. DFCCIL shall have no liability, whatsoever, in this regard.
- 9.2 Payment for assessment for refund shall be released on completion of assessment and receipt of assessment\refund orders for respective years i.e. Fees along with service tax thereon for Assessment for refund for the Financial year 2012-2013 will be released on completion of assessment and receipt of assessment\refund orders of Financial year 2012-2013, and Fees along with service tax thereon for Assessment for refund for the Financial year 2013-2014 will be released on completion of assessment and receipt of assessment\refund orders of Financial year 2013-2014.
- 9.3 The Firm/Consultant shall submit bills, in duplicate, to the dealing Department. Efforts shall be made for payment to be released to the Firm/Consultant through ECS/EFT within 30 days on receipt of bill complete in all respects. TDS as applicable shall be deducted from the bills of the Firm/Consultant. Bills having cutting and over-writing shall not be entertained unless authenticated by the user. No advance payment shall be made under any circumstances.
- 9.4 The Firm/Consultant shall give consent in a mandate form for receipt of payment through ECS/EFT/RTGS. Charges if any will be on account of the Firm/Consultant.

The Firm/Consultant shall provide the details of Bank Account in line with RBI guidelines for the same. These details would include Bank Name, Branch name and address, Account type, Bank A/c No., IFSC Code and Bank & Branch Code as appearing on MICR cheque issued by the Bank.

The Firm/Consultant shall attach certificate from their Bank certifying the correctness of all the information mentioned in above Para.



**FORM-1**

**BRIEF DETAILS OF THE BIDDER**

**A General Information:**

1. Name of the Firm/Consultant:

2. Complete postal address with Telephone /Fax No:

Corporate Office: \_\_\_\_\_

Regional Office : \_\_\_\_\_

Branch Office : \_\_\_\_\_

3. Date of Incorporation:

(Please attach proof)\_\_\_\_\_

**B Experience Record:**

- a. Details of experience during the last 15 years in the functional areas of Direct and Indirect Taxation other allied Accounting Services as per Performa A in clause 4.2 is enclosed.
- b. Details of past experience in providing consultancy in Service Tax matters for at least two years in CPSE's and/or other companies as per Performa B in clause 4.3 is enclosed.

(Signature)

(Name)

Designation : Partner

Membership No:

Address:

**PROPOSAL**

To

**Addl. General Manager/Finance-III**

**Dedicated Freight Corridor Corporation of India Limited**

Room No 518,

5th Floor, Pragati Maidan Metro Station complex,

New Delhi – 110001

**Sub: PROPOSAL FOR THE ASSIGNMENT OF PRESENTING THE CASE OF DFCCIL FOR ASSESSMENT AND REFUND BEFORE THE SERVICE TAX DEPARTMENT.**

Dear Sir,

I/We, the undersigned (hereinafter called "The Bidder", having read & examined all the sections of of these documents alongwith Notice - Inviting Quotation in connection with the above mentioned works, offer to execute and complete the whole of the said work if awarded to us, in conformity with the said Bid documents.

I/We hereby submit our bid and undertake to keep our bid for above work valid for a period of One (01) month from the date of opening of bid. We hereby further undertake that during the said period I/We shall not vary/alter or revoke my/our bid.

Unless and until a formal agreement is prepared and executed, this offer together with your written acceptance thereof shall constitute a binding contract between us. We understand that DFCCIL is not bound to accept the lowest or any offer it may receive. If our offer is accepted, we undertake to complete the whole/ or part portions of the work as awarded to us within the time stated herein.

The particular of our Organization & other relevant details are enclosed.

Signed .....

In the capacity of .....

Duly authorized to sign offers for and on behalf of

Bidder's Name

**ANNEXURE-B****CHECKLIST**

Bidders Name: .....

<b>SN</b>	<b>Items Description</b>	<b>Reference</b>	<b>Enclosed</b>
<b>1.</b>	Firm certificate of registration issued by the Institute of Chartered Accountants of India	Instruction to Bidders Clause 4.1	YES/NO
<b>2.</b>	Details of experience be provided in Performa-A.	Instruction to Bidders Clause 4.2	YES/NO
<b>3.</b>	Details of experience be provided in Performa-B.	Instruction to Bidders Clause 4.3	YES/NO
<b>4.</b>	Proof of registered address of the firm.	Instruction to Bidders Clause 4.4	YES/NO
<b>5.</b>	Certificate of no deviations	Instruction to Bidders Clause 8.0	YES/NO
<b>6.</b>	Registration Certificate of Service Tax	GCC Clause 6.0	YES/NO
<b>7.</b>	Certificate from Bank	GCC Clause 10.0	
<b>8.</b>	Brief Details of Bidder	Form-1	YES/NO
<b>9.</b>	Proposal in original (duly signed & stamped)	ANNEXURE A	YES/NO
<b>10.</b>	Check List	ANNEXURE B	YES/NO
<b>11.</b>	Authorization letter in favour of person signing the bid documents	Instruction to Bidders Clause 6.0	YES/NO
<b>12.</b>	Price Schedule	ANNEXURE C	YES/NO

**(In case answer to any of the above is in 'NO', the bid shall be summarily rejected)**

## ANNEXURE C

### PRICE BID

The Firm/Consultant is required to quote **LUMPSUM PRICE** inclusive of professional charges and lodging & travelling expenses, etc for the **Scope of Work as per instruction to bidder clause 2 bifurcated into following heads**. No additional payment will be admissible on any account.

S.No.	Description Of Work	Lump sum Rate of Scope of Work as per instruction to bidder clause 2 bifurcated into following heads.*
1.	Getting Assessment for refund for the Financial year 2012-2013	
2.	Getting Assessment for refund for the Financial year 2013-2014	
3.	Service tax applicable on above (amount to be specified)	
<b>TOTAL</b>		

\*Rates to be quoted in figures as well as in words. In case of difference between quotes in figures and words, the quotes in words shall prevail.

**Service tax paid but credit not claimed in return****01.04.2012 to 31.03.2013**

(Work Contract 1)

Date	Vch No.	Gross Total	MOBILIZATION ADV	GROSS TAXABLE SERVICE AMT	400681024 SERVICE TAX PAYABLE (W.C.T)
8-Nov-12	027656	36,658,910.00	13,537,930.00	23,120,980.00	557,763.00
24-Nov-12	027680	8,604,617.00		8,604,617.00	207,575.00
9-Dec-12	027707	35,424,181.00	13,081,952.00	22,342,229.00	538,976.00
28-Dec-12	027741	7,820,407.00		7,820,407.00	188,656.00
16-Jan-13	027770	97,460,632.00	35,991,666.00	61,468,966.00	1,482,856.00
6-Feb-13	027817	22,594,525.00		22,594,525.00	545,063.00
14-Feb-13	027829	44,789,844.00	16,540,639.00	28,249,205.00	681,474.00
2-Mar-13	027854	11,883,515.00		11,883,515.00	271,454.00
2-Mar-13	027902	8,434,965.00		8,434,965.00	203,482.00
15-Mar-13	027886	34,103,209.00	12,594,125.00	21,509,084.00	518,877.00
<b>Sub Total A</b>		<b>307,774,805.00</b>	<b>91,746,312.00</b>	<b>216,028,493.00</b>	<b>5,196,176.00</b>

1-Apr-13 to 30-Sep-2014

(Work Contract 1)

Date	Vch No.	Gross Total	MOBILIZATION ADV	GROSS TAXABLE SERVICE AMT	400681024 SERVICE TAX PAYABLE (W.C.T)
6-Apr-13	028201	31,048,098.71	-	31,048,098.71	767,509.00
6-Apr-13	028249	12,126,496.77	-	12,126,496.77	299,767.00
11-May-13	028287	41,378,864.00	-	41,378,864.00	1,022,886.00
28-May-13	028307	9,071,116.51	-	9,071,116.51	224,238.00
7-Jun-13	028330	33,203,762.14	-	33,203,762.14	820,797.00
26-Jun-13	028368	13,187,211.00	-	13,187,211.00	325,988.00
9-Jul-13	028400	61,778,298.00	23,166,861.00	38,611,437.00	954,475.00
29-Jul-13	028436	11,450,556.00	-	11,450,556.00	283,058.00
17-Aug-13	028490	50,946,681.00	19,105,005.00	31,841,676.00	787,126.00
29-Aug-13	028504	13,235,371.00	-	13,235,371.00	327,148.00
21-Sep-13	028564	53,174,846.00	19,940,568.00	33,234,278.00	821,551.00
<b>Sub Total B</b>		<b>330,601,301.13</b>	<b>62,212,434.00</b>	<b>268,388,867.13</b>	<b>6,634,543.00</b>

**Grand Total (C=A+B)****11,830,719.00**

## **Service tax paid and shown in return as credit Available**

1-Oct-2013 to 31-Mar-2014  
(Work Contract 1)

Date	Vch No.	Gross Total	MOBILIZATION ADV	GROSS TAXABLE SERVICE AMT	400681024 SERVICE TAX PAYABLE (W.C.T)
3-Oct-13	028592	14,435,274.00		14,435,274.00	356,840.00
14-Oct-13	028617	43,714,815.00	16,393,056.00	27,321,759.00	675,394.00
25-Oct-13	028647	10,396,775.00		10,396,775.00	257,008.00
5-Nov-13	028677	54,357,179.00	20,383,942.00	33,973,237.00	839,818.00
2-Dec-13	028729	13,145,675.00		13,145,675.00	324,961.00
12-Dec-13	028750	63,659,164.00	23,872,187.00	39,786,977.00	983,534.00
12-Dec-13	028791	17,656,760.00		17,656,760.00	436,475.00
16-Jan-14	028855	58,816,190.00	22,056,072.00	36,760,118.00	908,710.00
4-Feb-14	028901	13,766,398.00		13,766,398.00	340,305.36
12-Feb-14	028924	57,170,566.00	21,438,963.00	35,731,603.00	883,285.00
28-Feb-14	028981	34,514,214.00		34,514,214.00	853,191.37
<b>Sub Total D</b>		<b>381,633,010.00</b>	<b>104,144,220.00</b>	<b>277,488,790.00</b>	<b>6,859,521.73</b>

1-Oct-2013 to 31-Mar-2014  
(Work Contract 2)

Date	Vch No.	Gross Total	MOBILIZATION ADV	GROSS TAXABLE SERVICE AMT	400681024 SERVICE TAX PAYABLE (W.C.T)
15-Mar-14	016818	32,406,553.00	-	32,406,553.00	801,090.00
15-Mar-14	016819	35,425,120.00	-	35,425,120.00	875,709.00
15-Mar-14	016820	38,116,200.00	-	38,116,200.00	942,232.00
<b>Sub Total E</b>		<b>105,947,873.00</b>	<b>-</b>	<b>105,947,873.00</b>	<b>2,619,031.00</b>

<b>Grand Total (F=D+E)</b>	<b>9,478,552.73</b>
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